

don't believe it is a fair tax, no, but in the minds of who? It's true that there will be a \$4.00 tax on anhydrous ammonia which I believe is 82 percent nitrogen versus a lower analysis fertilizer. But this came up in kind of a hurry. It didn't have a public hearing and so a lot of these issues were not debated so, no, you'd be paying \$4.00 tax on the high analysis fertilizer and you'd also be paying a \$4.00 tax on the lower analysis so...but it doesn't look like we're going to have time to answer that problem this year. Maybe we need to come back next year and do it then.

SENATOR SCHMIT: Well, Senator, thank you. We took a lot of time yesterday, Senator, to discuss, for example, the extended state aid to schools and that was only involving about \$7 million and this is approximately, I suppose, a seven or \$8 million amendment and it is going to be with us ad infinitum and I am positive, I am confident that it will not remain at \$4.00 a ton. It is just too inviting an area to open up for additional taxation and as we do so we increase the disparity and the unfairness and the inequity. Would it be possible, and perhaps Senator Warner can address this when he speaks to his amendment. Would it be possible, and I'm sure it would be, to assess the tax based upon the active ingredients of a fertilizer rather than upon the gross weight of the product because certainly, for a variety of reasons, we have a wide range of fertilizer combinations...

SPEAKER BAACK: One minute.

SENATOR SCHMIT: ...and all taxes are innately unfair, but we ought not to start out with them being unfair when we know they are unfair. We ought to try to correct that problem, and if no one else will do it prior to the time that Senator Warner's amendment comes to the floor, I shall try to do it.

SPEAKER BAACK: Thank you, Senator Schmit. Senator Schmit, your light is on again. Did you wish to speak further? Senator Schmit, your light is on again. Did you wish to speak? Anyone else wishing to address the Hefner amendment? Seeing no one, Senator Hefner, do you wish to close?

SENATOR HEFNER: Mr. Speaker, I move for the adoption of this amendment.

SPEAKER BAACK: You've heard the closing on the amendment